A2

4. (Amended) The electrical insulating vapor grown carbon fiber as described in Claim 2, wherein the amount of boron in a depth of 1 nm from the surface of the vapor grown carbon fiber is about 10% by mass or more, based on the entire mass of the vapor grown fiber.

A3

10. (Amended) The method for producing an electrical insulating vapor grown carbon fiber as described in Claim 6, wherein the mixture of the boron compound and the vapor grown carbon fiber has a boron concentration of about 1 to about 30% by mass in terms of the boron element, based on the entire mass of the vapor grown carbon fiber.

A4

14. (Amended) The electrical insulating composite material as described in Claim 12, wherein the amount of boron in a depth of 1 nm from the surface of vapor grown carbon fiber is about 10% by mass or more, based on the entire mass of the vapor grown carbon fiber.

A5

19. (Amended) The heat-releasing material as described in Claim 17, wherein the amount of boron in a depth of 1 nm from the surface of vapor grown carbon fiber is about 10% by mass or more, based on the entire mass of the vapor grown carbon fiber.